

BEFORE THE TENNESSEE REGULATORY AUTHORITY

NASHVILLE, TENNESSEE

April 26, 2005

IN RE:

**APPLICATION OF ACCERIS
COMMUNICATIONS CORP. FOR
CERTIFICATE OF CONVENIENCE AND
NECESSITY TO PROVIDE COMPETING
LOCAL TELECOMMUNICATIONS SERVICES**

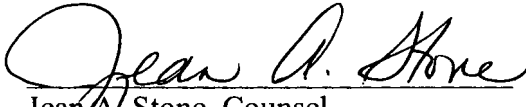
**DOCKET NO.
04-00438**

ORDER ACCEPTING WITHDRAWAL OF APPLICATION

By letter filed on April 25, 2005, Acceris Communications Corp. requests to withdraw its Application for a certificate to provide competing local telecommunications services within the State of Tennessee. The Application was filed on December 16, 2004.

IT IS THEREFORE ORDERED THAT:

1. The request of Acceris Communications Corp. to withdraw its Application for a certificate to provide competing local telecommunications services within the State of Tennessee is granted.
2. The Application of Acceris Communications Corp. is dismissed and this docket is closed.


Jean A. Stone, Counsel
as Hearing Officer